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ABSTRACT

Many companies today consider employer-sponsored child care a viable solution to problems facing employees who are also parents. Companies can choose from many program options, each with particular benefits for employer and employees. This manual highlights what is presently happening in employer-supported child care, particularly the cost benefits companies are reporting and the options open to employers. Brief descriptions of several types of program options are given, including the following: resource and referral services, financial assistance, flexible benefits, consortium, and direct services. Also discussed are methods and flow charts for choosing the best program option and tax considerations for both employers and employees. Employer-supported child care has been found to improve productivity and morale, be cost effective, and serve as an excellent recruitment and retainment tool. (DST)

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CHILD CARE IS GOOD BUSINESS

A MANUAL ON EMPLOYER SUPPORTED CHILD CARE

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INTRODUCTION

This manual is designed to highlight what is presently happening in Employer Supported Child Care (ESCC), including what cost benefits companies are reporting and what options are open to employers.

WHAT IS ESCC ALL ABOUT?

The term, employer supported child care, is used to describe the numerous options open to employers in regard to the child care needs of their employees. When people hear the term, ESCC, they may automatically think of on-site child care centers. Although this option has proven to be very successful for many companies throughout the United States, "on-site child care is not a panacea for all companies." (1)

IS THERE A NEED FOR CHILD CARE?

Not only is there a great unmet need for child care in this country, but this need is increasing. The Children's Defense Fund found in 1982 that over thirteen million children, aged thirteen or younger, lived in a house where both parents worked full-time. Seven million children were found to be left without care for a significant amount of time each working day. The number of women in the work force is steadily increasing, with more mothers working outside their homes than ever before. The resulting child care problems will affect both parents, who are apt to be less flexible and less available to their employers in the future. "Sixty percent of employed fathers will have wives in the labor force; and these men will be sharing direct family care responsibilities to a greater extent than previous generations of father-workers." (2)

A recent Harvard study found that 90% of the top officers in large corporations are from households where their wives stay home. These officers assumed that a majority of their employees came from similar households. However, the true figure was closer to 13%. (3)

Many companies today are considering employer sponsored child care to be a viable solution to a variety of problems facing their parent-employees. Fortunately, there are many options from which to chose, each having particular benefits for both the employer and the employees. ESCC has been found to improve productivity and morale, be cost effective and serve as an excellent recruitment and retainment tool. It is an option that can allow a great deal of flexibility for both large and small companies and their employees. In short, ESCC is good business.

COST BENEFITS-----ESCC IS GOOD BUSINESS

ARE OTHER COMPANIES DEVELOPING ESCC PROGRAMS?

There has been a tremendous increase in the number of companies that have some form of ESCC. The National Supported Child Care Project found that in 1982 there were 415 companies. (4); in 1985, Dana Friedman reported in an article appearing in USA Today that there are over 2000 companies with some sort of ESCC. (5)

WHAT DO OTHER COMPANIES GAIN FROM ESCC?

The National Supported Child Care Project results clearly show the positive impact of ESCC. "95% of all companies having child care report that the benefits outweigh the costs." (6) Of the 415 companies studied in 1982, 53% found that ESCC reduced absenteeism; 85% of the companies reported that child care aided in recruitment; 63% reported lower turnover; 90% noted enhanced morale and 85% found ESCC to be an effective public relations tool. (7)

Numerous company officials have reported cost benefits resulting from ESCC. Problems with absenteeism and tardiness occur when the needs of employee child care are not sufficiently met. Intermedics, a manufacturer of medical equipment, has an on-sight center. "In the first two years of the center's operation, the company reported ...that several thousand hours normally lost to absenteeism became productive." (8)

Recruiting and retaining excellent employees is the goal of many companies, and ESCC can greatly enhance this process. Rich Ridler, vice president of personnel at Zentel Electronics in Walnut Creek, California, tells about their ESCC. "It is a good business decision if you want to attract and keep the best people, especially our electronics engineers and computer people." (9) Marie McKee, personnel development manager for Corning Glass in New York, tells about their on-site center, "It's clear to me that the center has given us a competitive edge in recruiting, and retaining excellent people." (10)

TURNOVER can be very expensive, especially when employees are highly trained. John Lawrence, the Economics Affairs Editor of the Los Angeles Times, writes, "Considering the cost of losing highly prized professionals and other extensively trained and skilled employees, it isn't surprising that major employers are beginning to get into the child-care business." (11)

Both morale and productivity can be affected by child care problems. Leonard Silverman, vice president of Hoffman La Roche, Inc., stated at a recent National Governors' Association committee meeting, "Happy children, plus happy parents, equal shareholders....corporate -sponsored child care is an investment; happy employees will become more productive."

Maintaining a positive public image and increasing public relations is important to the well-being of many companies. ESCC has proven to be a great public relations tool and can aid in community relations. Intermedics, which is a medical device manufacturer in Free Port, Texas, opened an on-site center in 1979. Since then articles about their center have appeared in Business Week, Money, The Wall Street Journal, The Washington Post, and other publications. The center has also been featured on television several times. (12)

Thus, ESCC is clearly a good business venture, which benefits the company, the employees, their families, and the community. "Given the ongoing shortage of good child care in this country and the multiple benefits to be gained by assisting working parents, business has begun to view day care as a good investment." (13)

OPTIONS

There are many different options open to employers in regards to their employees child care needs. A brief definition of the four main categories of options follows, including resource and referral, financial assistance, flexible benefits and consortium. Also included are examples of services offered by several California companies.

RESOURCE AND REFERRAL

WHAT IS THIS OPTION ALL ABOUT?

This option assists in making child care accessible to employees by locating existing child care in the community, and by providing information related to child care. These services can be provided by an outside referral agency or by in-house staff. It can also include counseling or educational seminars sponsored by the company.

WHAT WILL THIS OPTION COST MY COMPANY?

Resource and referral services are of relatively low cost. The degree of services depends on the amount of company involvement desired and the needs of the employees.

WHAT WILL THIS OPTION DO FOR MY COMPANY?

Providing a resource and referral service assists employees in choosing reliable child care that best meets their needs. This, in turn, helps minimize confusion over selecting, and may reduce turnover and absenteeism, and raise morale. Data can be kept from the referral service and used to follow up on child care needs of employees. It can also assess the possibility for increased participation by employers in ESCC.

EXAMPLES OF COMPANIES WHO USE THIS OPTION

Child care resources and referral services are offered to employees at many companies, including the Fluor Corporation of Irvine, the Northrup Company in Anaheim, Kaiser Permanente of Los Angeles and Trans America Occidental Life Insurance of Los Angeles. IBM has developed a nation-wide child care referral service for use by its employees. The IBM parents who use the service receive referrals, information and education on how to select the child care providers that can best meet their needs.

FINANCIAL ASSISTANCE

WHAT IS THIS OPTION ALL ABOUT?

Financial assistance options are designed to help employees pay for quality child care, which is often exceedingly expensive. The vendor system is an arrangement where the employer reserves or purchases slots in existing child care programs, and offers the space to employees at an agreed upon rate. When using the voucher system, the employer reimburses employees for tuition on a sliding scale or a flat rate.

Another form of financial assistance is contributions to existing child care centers in order to defray the tuition expenses of their employees' children. Some of the ways that business can help centers reduce tuition are: donating to the center the use of the company's duplicating and printing machines; giving legal or financial advice; assisting with advertising and supplying paper and other office supplies. Employers may want to improve the quality of care by contributing educational equipment, supporting training sessions for center staff or by donating money to be used for educational field trips or special activities. Other ways that financial contributions can be utilized are through donating money to expand child care centers to provide for infants, school-aged or ill children, etc. Lengthening the hours of operation would also help meet the needs of employees.

WHAT WILL THIS OPTION COST MY COMPANY?

The expenses vary depending on the amount of assistance provided by employers and the number of employees utilizing the option. Donations to other centers can be tax deductible, if the centers are of non-profit status. Financial assistance options has no capital expenses.

WHAT WILL THIS OPTION DO FOR MY COMPANY?

Financial assistance options are well suited to small companies with a varied work force; and for larger companies with a great many low income workers. Donations support community child care providers and enable them to better meet the needs of working parents. This, in turn, can lessen stress at the workplace, thus increasing productivity and lowering absenteeism and tardiness.

EXAMPLES OF COMPANIES WHO USE THIS OPTION

Several companies offer reimbursement for child care to their employees. Title Data in Santa Monica and KPFA Radio in Berkeley both offer voucher programs for employees. San Juan Batista Child Development Center in San Jose offers care of sick children; both the Levi Strauss and Hewlett-Packard Foundations give financial support in exchange for reduced tuition. Three local businesses, Toyota, Standard Brands and Cado Systems of Torrence, have all contributed such things as paint and office equipment to offset costs at a child care center.

FLEXIBLE BENEFITS

WHAT IS THIS OPTION ALL ABOUT?

By offering flexible benefits, which respond to the individual needs of employees, companies minimize employee's scheduling problems. Such policies may include job sharing, compressed work week, flextime and maternity/paternity leaves. The so-called "cafeteria-type" option, where employees take their own benefit package from a master benefit menu, is being used by many companies. Usually, each employee is given both a flexible and inflexible portion of the benefit package. The flexible portion can include child care asistance. In this way, specific benefits go only to those employees who opt for them, which is equitable and serves the various lifestyles of many employees.

WHAT WILL THIS OPTION COST MY COMPANY?

To initially set up flexible benefits, there will be administrative costs. Some companies specialize in writing flexible benefit plans for businesses. If your company already offers flexible benefits, then adding child care assistance will be of little cost to them and is easily done. In May of 1984, the IRS made a clarification about cafeteria benefits, which required employers to ammend their approach to spending accounts, "But still leaves flexible spending accounts as a usable mechanism for paying certain predictable expenses, such as child care on a pre-tax basis." (14)

WHAT WILL THIS OPTION DO FOR MY COMPANY?

Many companies are beginning to understand that most benefit packages are inappropriately designed for the American family of the 1980's. Flextime, job-sharing, maternity/paternity leave and compressed work weeks, will allow parents more time to meet family responsibilites and a greater flexibility to meet employers' needs. The cost benefits for the flexible benefits option are similar to the financial assistance option, including reduced stress, higher productivity, scheduling flexibility, improved morale, lower absenteeism and tardiness. It is an effective retainment and recruitment tool as well.

EXAMPLES OF COMPANIES THAT USE THIS OPTION

Levi Strauss of San Francisco and Security Pacific Bank both offer paternity leave. TRW, located in Redondo Beach, offers employees a number of flexible benefits, including: flex time; employee assistance and couseling; recreation programs; and education options. The Child Care Information Service of Pasadena offers its employees mini-flexible benefits, including flex time and child care assistance.

CONSORTIUM

A Consortium is a joint child care program supported by a group of companies for use by the children of their employees. They share cost responsibilities, administrative duties and, in some cases, the operation of the center. Consortium arrangements can be worked out by non-profit organizations and managed by outside firms, or the companies may take direct responsibility for the management of the center.

Consortium centers are well suited for companies in the same or similar businesses, which are located near by--such as an industrial park or enterprise zone. The center should be in a central location. Shared centers are advantageous in areas where space is at a premium.

WHAT WILL THIS OPTION COST MY COMPANY?

The costs of a consortium center vary depending on the number of companies involved, construction or renovation factors and the amount of subsidy the company wishes to give employees. Some consortiums are only asked to pay a start-up fee, in return for a set amount of reserved slots; others may be asked for a monthly or yearly contribution.

WHAT WILL THIS OPTION DO FOR MY COMPANY?

Consortium centers can be tailored to address and meet the needs of individual employees, such as sick care, after-school, summer vacation and infant care. If the center is located near the work place, parents may have less problems getting to work on time, and also will be more flexible about working overtime. The notion that children are nearby in a dependable, quality center can reduce anxiety, raise morale and increase productivity. A consortium center is a good recruitment and retainment tool and a great public relations enhancement.

EXAMPLES OF COMPANIES THAT USE THIS OPTION

The Horace Mann Child Care Center opened in October, 1984. It is a consortium center that serves 180 children. Seven companies--Warner Studios, NBC, Burbank and Columbia Studios, Lockheed and Saint Joseph Medical Center--all locatred in Burbank, gave a $10,000 contribution in exchange for twenty spaces in the center. The remaining forty spaces go to the community and the Burbank Public Schools. The contributions were used to convert a vacant public school building into a quality child care center. The Palop Alto Community Child Care and the Sunnyvale Child Care Service Center are both supported by high tech. firms that contribute annually.

DIRECT SERVICES

WHAT IS THIS OPTION ALL ABOUT?

Direct services in the form of on-site or near-site centers are the most familiar option in ESCC. It is ideal for companies that employ a large number of working parents at the same location. This is especially true in communities where the needs of working parents are not met. Child care centers are generally set up as departments or subsidiaries of a company by outside or non-profit organizations. They can also be implemented and managed by the company itself. Near-site centers can be located in churches, public school buildings, rented space or can be built by the company.

A family day care network is another form of direct service that may be used alone or as an addition to child care centers. Companies contract with local providers, who convert their homes into small day care facilities for children of employees. The employer provides financial assistance to help the provider meet licensing and training requirements.

WHAT WILL THIS OPTION COST MY COMPANY?

The cost for on-site or near-site centers varies greatly, depending on construction or renovation requirements, supplies and educational equipment, and the amount of subsidy and involvement desired by the company. Though capital investment can be quite costly, the center can be economically sound, if it is properly operated at affordable tuition prices. Family day care networks are the least costly, because start-up costs are relatively low, and ongoing cost depends on how much subsidy the company is willing to provide.

WHAT WILL THIS OPTION DO FOR MY COMPANY?

Even though on-site and near-site centers have a large capital investment, they can also prove to be the most cost effective ESCC option. These centers are very convenient for working parents. After a pregnancy, mothers (even those who nurse their babies) can return to their jobs sooner, instead of opting to stay at home. Parents can join their children for lunch and are close by, in case of emergencies. This reduces stress and promotes a feeling of security in both children and parents. Child care centers can allow employees more flexibility for over-time and reduce absenteeism and tardiness, increase productivity and morale. Turnover can be greatly reduced and recruitment more effective. Quality centers provide good, visual public relations as well.

Family day care networks are preferred by some parents, because of location, small groups, flexibility of hours,and a family atmosphere; and children of varying ages can be cared for at one place. This option works well for companies that want to aid employees in their child care needs, but do not wish to open their own on-site center. However, there are very few companies now offering family day care.

EXAMPLES OF COMPANIES USING THIS OPTION

Throughout California, hospitals have successfully opened on-site centers that meet their employees' needs. Both the Cross Cultural Center and the Family Day Care Network, located in San Francisco, offer family day care at several hospitals. The Union Bank of Monterey Park is presently building an on-site center in a new office building. They plan to charge tuition based on the salary of the employee and the age of the children. The Syntex Pharmaceutical Company of Palo Alto, once part of a consortium center, has recently opened an off-site center for its employees.

TAX CONSIDERATIONS

Depending on the circumstances, tax considerations vary with the option used and the type of support employers choose. A brief description of tax benefits, for both employers and employees, follows. For more detailed information, see the End Notes and Resource sections of this manual, and consult your company's legal deparment. (14)

EMPLOYER BENEFITS

The cost for providing child care for the children of employees is deductible as an "ordinary and necessary" business expense, when the company has stated that the purpose of providing care is to reduce absenteism and turnover. (Revised Rule 73-348, 1973-2CB.31). The capital expenditures can be depreciated at an accelerated rate over a five year period. These include acquiring, construction and rehabilitating property for a child care center, when at least eighty per cent of the enrollment is employee children. (IRC. Section 168, Federal Revenue Act, 1971).

In most cases, the cost of operating a direct service program qualifies as a business expense. This is deductible the year of payment, if related to the employer's business and produces a benefit that lasts for a period of one year only. Included are staff salaries, supplies, monthly rent and medical and liability insurance. Again, in most cases, the cost for providing financial assistance, resource and referral services and flexible benefits are currently deductible in the year they were utilized. If employers make contributions to qualified tax-exempt organizations, this is deductible as charitable contributions. Resource and referral services, community organizations and child care centers would qualify, providing they are open to children of the community, as well as to those of employees.

EMPLOYEE TAX BENEFITS

In most cases, the value of child care provided by employers will not be included as gross income to employees, as long as employers follow stated regulations. The employer can provide the child care, contract with other providers, or can use a voucher reimursement option. Thus, employees will not have to pay tax on child care benefits that are provided by employers. This rule is found under the Dependent Care Assistance Program, IRC, section 129.

EMPLOYER CONCERNS ABOUT ESCC

WHAT ABOUT LIABILITY?

Day care centers throughout the country purchase liability insurance, which covers the school and company in case of negligence or medical emergencies. It is presently not the law for commercial centers to carry insurance, but is sound business practice. With a complete insurance policy, employers need not be concerned with liability problems. However, the cost for these policies is on the rise, with averages from twenty dollars to seventy dollars per child, per year. (16)

WHAT ABOUT EQUITY?

Will other employees who are not parents see child care benefits or actual centers as inequitable? The National Supported Child Care Project found that equity was not of much concern to other employees, "Non parent-employees realized that they themselves benefit when parent-employees....are more dependable and productive." (13) The fact that companies are providing child care benefits shows all of the employees that their employers are concerned with individuals.

CONCLUSION

Many companies are realizing the importance of meeting the individual needs of their employees. The book, In Search of Excellence, looked at several very successful companies. "Treat people with respect....if you want productivity and financial rewards that goes with it, you must treat your workers as your most important asset." (17) Esprit De Corp of San Francisco is a very successful company, one that is people-oriented. Doug Tomkins, president, states, "We're as proud of the people who work for us as they are of the work that they do."(18) Rita Triano, director of employee services at Connecticut General Life Insurance, states, "The center has helped attract new employees, smooth corporate transfers and ease the return to work after maternity leaves. But tangible benefits aren't our primary motivation. We see day care as an opportunity to exercise social responsibility in a meaningful way." (19)

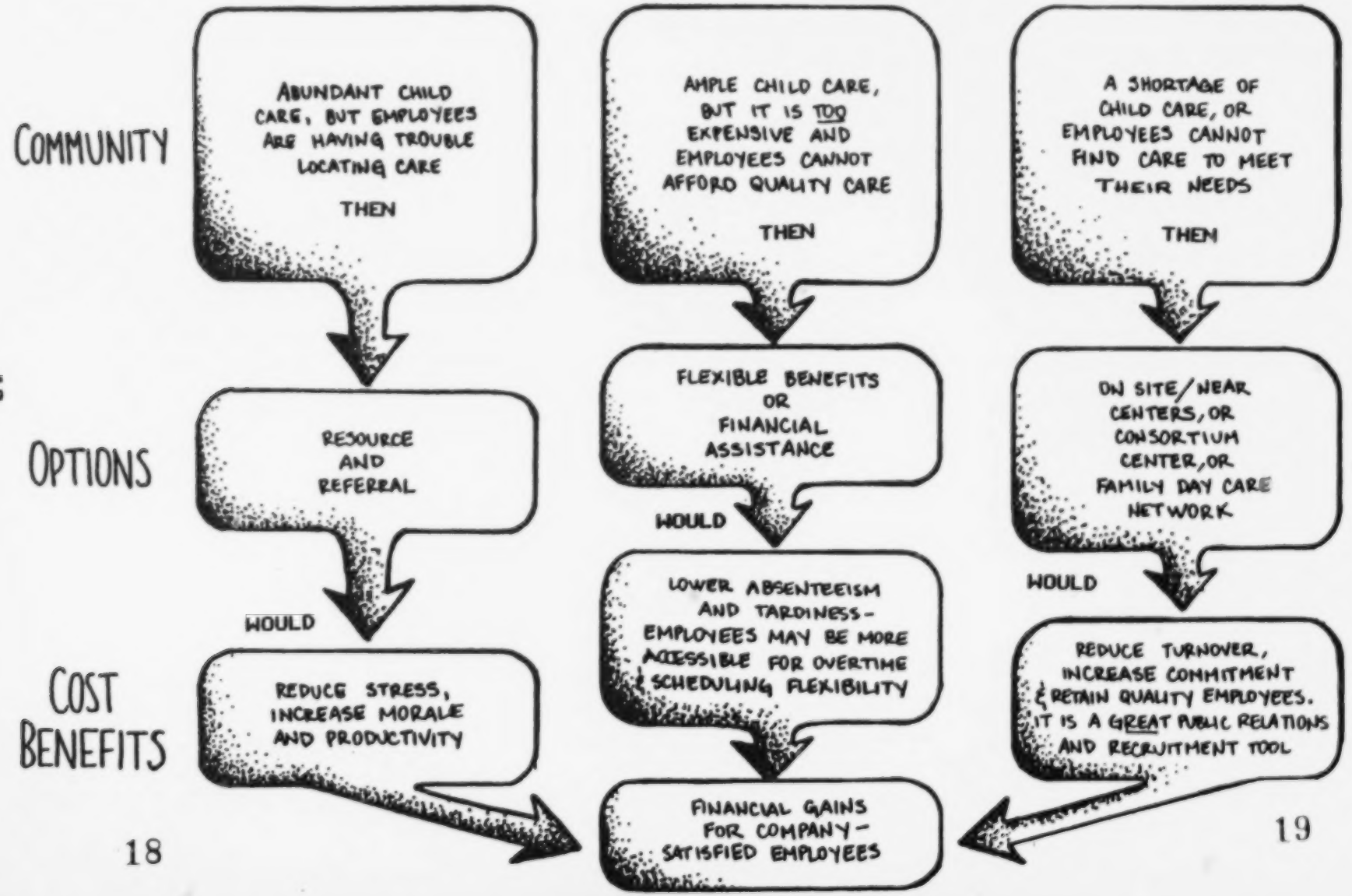
Thus, many companies value their employees as individuals with individual needs and family-related problems. ESCC is a way to show your employees how much you value them as people.

WHAT IS THE BEST WAY TO CHOOSE AN ESCC OPTION?

1. Form a committee, including employees, company management and a child care professional.
2. Discuss company goals, problems and needs.
3. Find out what the child care needs of your employees are, and what option will best meet these needs. You many want to send out a needs assessment questionaire, or interview individual employees.
4. Find out what kind of care is currently available in the community and if there is a need for a new center, or expansion of existing schools.

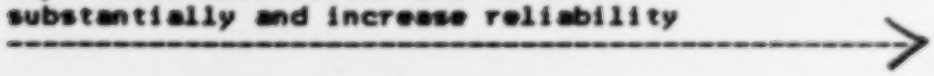
To conclude, "In the future, most American companies will be providing family-oriented benefits for their employees. This trend makes sense for both employees and business." (20) Michael Balsey of First Atlanta Corporation, states, "Employer-sponsored child care makes good business sense.... it also helps parents to fulfill both work and family responsibilities without sacrificing their professional goals." (21)

IF THE COMMUNITY WHERE YOUR COMPANY IS LOCATED HAS...

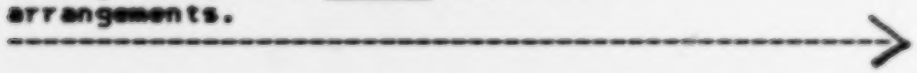

COMMUNITY
OPTIONS
COST BENEFITS
ABUNDANT CHILD CARE, BUT EMPLOYEES ARE HAVING TROUBLE LOCATING CARE
THEN
RESOURCE AND REFERRAL
WOULD
REDUCE STRESS, INCREASE MORALE AND PRODUCTIVITY
AMPLE CHILD CARE, BUT IT IS TOO EXPENSIVE AND EMPLOYEES CANNOT AFFORD QUALITY CARE
THEN
FLEXIBLE BENEFITS OR FINANCIAL ASSISTANCE
WOULD
LOWER ABSENTEEISM AND TARDINESS - EMPLOYEES MAY BE MORE ACCESSIBLE FOR OVERTIME & SCHEDULING FLEXIBILITY
A SHORTAGE OF CHILD CARE, OR EMPLOYEES CANNOT FIND CARE TO MEET THEIR NEEDS
THEN
ON SITE/NEAR CENTERS, OR CONSORTIUM CENTER, OR FAMILY DAY CARE NETWORK
WOULD
REDUCE TURNOVER, INCREASE COMMITMENT & RETAIN QUALITY EMPLOYEES. IT IS A GREAT PUBLIC RELATIONS AND RECRUITMENT TOOL
FINANCIAL GAINS FOR COMPANY - SATISFIED EMPLOYEES

IF YOUR BUSINESS NEEDS:

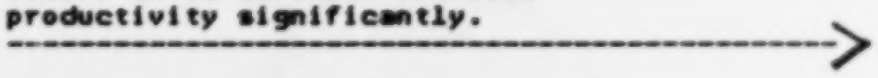
If your business is concerned with problems of absenteeism, punctuality and reliability, then you may be interested in aiding employees in child care arrangements. This may reduce absenteeism and tardiness substantially and increase reliability



If your business is concerned with heightening morale and effectiveness, then you you may be interested in employee/employer cooperation in satisfying child care needs. Efficiency can be ensured and morale may be strengthened with stable child care arrangements.

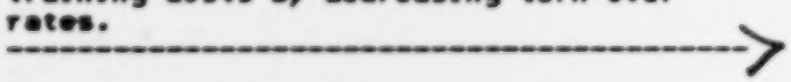


If your business is concerned with sustaining high productivity, then you may be interested in establishing mutually beneficial child care arrangements. Secure child care can increase productivity significantly.

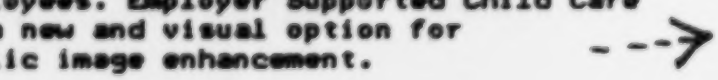


If your business is concerned with competent employees, then you may be interested in offering child care benefits. They can attract quality employees.

If your business is concerned with keeping your quality employees, then you may be interested in Employer Supported Child Care. Cooperative child care efforts can minimize training costs by decreasing turn-over rates.



If your business is concerned with maintaining a positive public image, then you may be interested in paying attention to the individual needs of employees. Employer Supported Child Care is a new and visual option for public image enhancement.



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YOU MAY CONSIDER:

RESOURCE AND REFFERAL

1. Low costs and short start-up time
2. Adaptable to meet concerns of parents and the company
3. Can be used as an initial stage of larger company child care support
4. Aids employee and community relations efforts
5. Provides information for the community
6. No liability

FINANCIAL ASSISTANCE

1. No capital investment required
2. Quick and easy start-up effort
3. Well-suited for small companies with a varied work force
4. Excellent for companies that want to help, but do not want to "get into the child care business"
5. Allows parental choice in selecting a provider
6. Flexible in responding to changing needs
7. No liability

CONSORTIUM

1. Designed for companies that want to aid child care efforts, but do not want full responsibility
2. Enhances public relations
3. Excellent for companies located near other firms
4. Well-suited for small firms
5. Limited liability

FLEXIBLE BENEFITS

1. Minimizes employee's scheduling problems
2. Allows parental choices in selecting a provider
3. Reduces inequity in employee's benefits
4. Creates a productive work environment
5. Limited liability

DIRECT SERVICES

1. Enhances corporate image by creating evidence of company's concern for the individual
2. Tax-deductible
3. Good recruitment tool
4. Reduces employee absenteeism and stress
5. Ideal for area where the demand for childcare exceeds the supply.

ENDNOTES

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17. T. J. Peters & R. H. Waterman, In Search of Excellence, (New York: Harper & Row Publishers, 1982), p. 238.

18. Esprit De Corp Sports. Spring, 1985, p. 3.

19. A. Fooner, op. cit., p. 101.

20. J. McCroskey, "Work and Families, What Is The Employer Responsibility?" Personnel Journal. (January, 1982), p. 38.

21. V. Washington & U. Oyemade, "Employer-Sponsored Child Care: A Movement or a Mirage?" Journal of Home Economics. (Winter, 1984), p.13.

RESOURCES

The following is a list or organizations which are involved with ESCC.

The Bureau of National Affairs, Inc.
1231 25th Street, NW
Washington, D.C., 20037
(202) 452-4985
Contact: Emily Galloway

Sandra Burud & Associates
Child Care Planning & Management
535 Fremont Drive
Pasadena, CA., 91103
(818) 796-8258

Catalyst
14 East 60th Street
New York, N.Y., 10022
(212) 759-9700
Contact: Phyllis Silverman

Center For Public Advocacy Research
12 West 37th Street
New York, New York, 10018
(212) 564 9220
Contact: Kristin Anderson

Child Care Law Center
625 Market St.,Suite 815
San Francisco,CA., 94105
(415) 495-5498
Contact: Carol Stevenson

Children's Council of San Francisco
3896 24th Street
San Francisco, CA., 94164
(415) 282-7858
Contact: Louise Rush

The Conference Board
845 Third Avenue
New York, N.Y., 10022
(212) 759-0900, Ext. 371
Contact: Dana Friedman

Pasadena Child Care and Information Service
Suite 26
330 S. Oak Knoll
(818) 796-4341
Contact: Estelle Kramer

Women's Bureau
U.S. Department of Labor
Room S-3315
200 Constitution Ave.
Washington, D.C. 20210
(212) 523-6641
Contact: Ruth G. Nadel

Books about ESCC:

Anderson, Kristin, Corporate Initiatives for Working Parents in New York City: A Ten-Industry Review.

Burud, Sandra, Pamela, & McCroskey, Jacquelyn. Employer Supported Child Care Investing In Human Resources. (Boston: Auburn House Publishing Co., 1984).

Corporate Child Care Options, Catalyst Corporation, New York, 1983.

Creed, Barbara and Goodlaw, Deena, Model Dependent Care Assistance Plan and Summary of Federal and California Tax Provisions Related to Child Care for and After 1982, Child Care Law Center, Publication #81-15, 1983.

Brown, Jerri, Clow, Suzanne, Coffey, Cris & Marshall, Ralph, Business And Child Care A Dynamic New Partnership, The Phoenix Institute , Salt Lake City, Utah, 1982.

Friedman, Dana, Encouraging Employer Support to Working Parents: Community Strategies for Change, A report of the Working Parents' Project for the Carnegie Corporation of New York, Center for Public Advocacy Research, New York, 1983.

_____, Government Initiatives to Encourage Employer-Supported Child Care: The State and Local Perspective, The Center for Public Advocacy Research, New York, 1983.

Murray, Kathleen, Esq., Employer Supported Child Care Receives A Boost: Dependent Care Assistance Programs, Child Care Law Center Publication #81-27, San Francisco, 1981.

_____, Expanded Child Care Credit For and After 1982, Child Care Law Center, Publication #81-28, San Francisco, 1982.

_____, Parents At Work: Who'll Mind The Children?, Child Care Law Center Publication #81-25, San Francisco, 1981.

18

EMPLOYER SURVEY

Your Job Title_____

Male_____ Female_____

1. Please check the category which best represents your company.

____Manufacturing	_____Retail Trade
____Finance or Insurance	_____Health Care
____Wholesale Trade	_____Transportation
____Public Utility	_____Other

2. Please check the category which best represents the number of Employees working in your company.

____0-20	____101-500
____21-50	____501-1,000
____51-100	____1,000 or more

3. Were you surprised at the many options included in ESCC?

( ) Yes ( ) No

4. Did the manual explain the options clearly?

( ) Yes ( )No

5. Were you aware of the numerous cost benefits in ESCC before you read the manual?

( ) Yes ( ) No

6. Were the cost benefits explained satisfactorily?

( ) Yes ( ) No

7. Did the manual change your opinion about ESCC? ( ) yes ( ) No

Please explain _____

8. Are you currently considering some form of ESCC for your company?

( ) Yes ( ) No

Please return this survey to the address apppearing on the back side of this page. If you would like more information about ESCC, please put your name and address, and telephone number below. Thank you!

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ADDRESS_____

CITY_____STATE_____ ZIP_____

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